

**Illinois Department of Revenue
Regulations**

Title 86 Part 396 Section 396.120 Service Occupation Tax Regulations

TITLE 86: REVENUE

PART 396

METRO-EAST PARK AND RECREATION DISTRICT SERVICE OCCUPATION TAX

Section 396.120 Service Occupation Tax Regulations

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140) that are not incompatible with the Metro-East Park and Recreation District Act shall apply to the tax imposed pursuant to this Part.